

United States Bankruptcy Court,

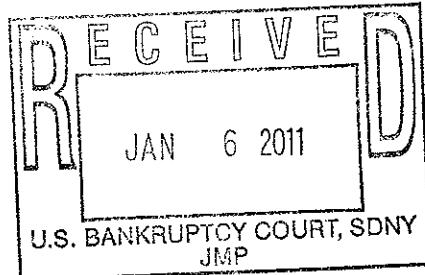
Southern District of New York.

In re: Lehman Brothers Holdings Inc. et al., Debtors.

Chapter 11 Case No.08-13555 (JMP) Jointly Administered

Creditor/Claimant Name/Address:

Robert C. Dyer,  
2 McLaren Road South,  
Darien, CT 06820.  
(917-603-4821, 203-202-2689)



Claim # 28012, Filed 9/22/2009, Debtor 08-13555

Classification and Amount:	Priority:	\$252,069.00
	Unsecured:	\$10,000.00
	<b>TOTAL:</b>	<b>\$262,069.00</b>

Title of objection: Seventy-Third Omnibus Objection to Claims (to Reclassify Proofs of Claim as Equity Interests) (the "Objection")

Concise Statement (Why the Claim should Not be reduced or reclassified):

These amounts were cash/commission earned wages by Robert C. Dyer as an employee of Lehman Brothers in 2008, that were diverted by the Firm (Lehman Brothers) on a pre-tax basis from my monthly paycheck into a temporary holding account and held "as cash" until such time as the Firm (Lehman Brothers) decided to enroll funds in the RSU plan at its annual purchase date, typically in November. Attached is a screen print of my employee compensation statement from the Lehman Payroll system verifying the diverted wages accumulated through September 2008 (\$219,614.87) and held as "cash" and thus not invested in RSU's, plus an estimate of October and November accruals withheld from earned production reported after I retired from Firm, estimated at an additional \$40,000, for a total of estimated \$260,000. As the Firm filed for Bankruptcy prior to the actual purchase of RSU's or Stock on my behalf, these cash wages should be returned to me as a claim of wages.

If you have any questions regarding my objection, please call or write to address above.

Regards,

 1/5/2011  
Robert C. Dyer

Robert\_Dyer@ml.com

Find: <input checked="" type="checkbox"/> GSID	<input type="text"/> 10228186	Get	<input type="button"/> Get in Excel
Fiscal year: <input type="checkbox"/> 2008 <input type="checkbox"/> Show as of before EOM			

### Compensation Statement

Sales Org:  
-----10228186 ROBERT DYER

Name: 10228186 - ROBERT DYER  
From: 12/1/2007 To: 11/30/08  
Future Payout trades

Year Total		9/2008	8/2008	7/2008	6/2008	5/2008	4/2008	3/2008	2/2008	1/2008	12/2007
2,261,875.70	Gross Production	59,970.13	70,100.46	418,198.25	128,112.94	224,633.34	301,852.09	462,582.28	121,132.99	269,651.60	205,641.61
885,482.39	Net Production	23,817.21	31,505.74	181,033.66	53,486.73	81,691.79	124,112.92	161,180.81	46,655.36	112,426.08	69,572.10
56,534.12	Retro Net Production	0.00	0.00	-46.09	68.75	56,742.36	0.00	321.12	0.00	21.70	-573.72
39.15	Average Rate (%)	39.72	44.94	43.28	41.80	61.63	41.12	34.91	38.52	41.70	33.55
	Prior Months -Deficit/Overage	0.00	0.00	0.00	-0.01	0.01	0.00	0.00	-0.01	0.00	0.00
-73,878.16	Adj to Net Production	0.00	-2,942.83	-12,711.12	-3,482.51	-10,239.97	-12,915.15	-11,493.96	-4,026.32	-11,642.52	-4,423.78
	Monthly Payout Balance	23,817.21	28,562.91	168,276.45	50,072.97	128,194.18	111,197.77	150,007.98	42,629.03	100,805.25	64,574.59
0.00	Draw Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
868,138.33	Total Sales Compensation	23,817.21	28,562.91	168,276.45	50,072.97	128,194.18	111,197.77	150,007.98	42,629.03	100,805.25	64,574.59
624,706.25	Cash Commissions	0.00	31,566.49	112,600.34	44,042.32	89,352.63	79,494.70	100,239.47	39,845.85	74,506.14	52,958.32
219,614.87	Equity Accrual-Calculated	0.00	-3,003.58	55,676.11	6,030.65	38,841.56	31,703.06	49,768.51	2,783.18	26,199.12	11,616.27
844,321.14	Recorded Total Sales Compensation	0.00	28,562.91	168,276.45	50,072.97	128,194.19	111,197.76	150,007.98	42,629.03	100,805.26	64,574.59
	-Deficit/Overage	0.00	0.00	0.00	0.00	-0.01	0.01	0.00	-0.01	0.00	0.00

↳ does not include 9/08 + 10/08 equity accrual amount — estimate \$40K  
↳ how we got to \$260.

↳ inc 218,614

↳ 40,000

↳ 260,000 K

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMN173 12-07-2010 (MERGE2,TXNUM2) 4000075490 BAR(23) MAIL ID \*\*\* 000038527747 \*\*\* BSIUSE: 139

DYER, ROBERT C.  
2 MCLAREN ROAD SOUTH  
DARIEN, CT 06820

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT  
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,  
PLEASE CONTACT DEBTORS' COUNSEL, BAMBO OBARO, ESQ., AT 650-802-3083.**

**NOTICE OF HEARING ON DEBTORS' SEVENTY-THIRD OMNIBUS  
OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

CLAIM TO BE RECLASSIFIED		
Creditor Name and Address: DYER, ROBERT C. 2 MCLAREN ROAD SOUTH DARIEN, CT 06820	Claim Number: 28012	
	Date Filed: 9/22/2009	
	Debtor: 08-13555	
	Classification and Amount: PRIORITY: \$ 252,069.00 UNSECURED: \$ 10,000.00 TOTAL: \$ 262,069.00	

PLEASE TAKE NOTICE that, on December 7, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Seventy-Third Omnibus Objection to Claims (To Reclassify Proofs of Claim As Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").<sup>1</sup>

The Objection requests that the Bankruptcy Court reclassify your claim listed above under CLAIM TO BE RECLASSIFIED as common equity interests in Lehman Brothers Holding Inc. ("LBHI"), as said claim is based on ownership of either Restricted Stock Units ("RSUs") and/ or Contingent Stock Awards ("CSAs") and the ownerships of RSUs or CSAs constitutes an equity interest in LBHI but do not constitute a claim against the Debtors' estates. If the Objection is granted, your claim will be reclassified as an equity interest.

If you do NOT oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. Prevailing Eastern Time on January 6, 2010 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the

<sup>1</sup> A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.